

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION AT COLUMBUS**

In re:	Thomas R. Palmer	:	Case No. 10-53818
	Melody J. Palmer	:	
		:	Chapter 13
	Debtors.	:	
		:	Judge Hoffman, Jr.

NOTICE OF SUBSTITUTION OF CO-COUNSEL

Now comes the Ohio Department of Taxation and does hereby give notice that Bradley C. Smith as Co-Counsel to James E Swaim, Special Counsel is being substituted as co-counsel of record for the Ohio Department of Taxation in place of attorney Brian Gianangeli in this matter. Please direct, pursuant to Fed. R. Bankr. P. 2002(g), all notices given or required to be given in this case and all papers served or required to be served in this case, be given to and served at the address set forth for it in the schedules and also at the following address:

Bradley C. Smith, Co-Counsel
15 West Fourth Street, Suite 100
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937-223-5200
937-223-3335 (FAX)
bsmithagb@flhslaw.com

PLEASE TAKE FURTHER NOTICE that the foregoing request includes not only the notices referred to in Fed. R. Bankr. P. 2002 but also includes, without limitation, any orders, applications, motions, petitions, plans, pleadings, requests, complaints or other papers which affect or seek to affect in any way the procedural or equitable rights or interests of the Ohio Department of Taxation.

This notice of substitution of counsel is being filed for the sole purpose of notifying the Court and the parties of the address to be used for service of notices, orders, reports, and pleadings. The undersigned does not have the authority or capacity to waive the sovereign

immunity of the Ohio Department of Taxation or of the State of Ohio or to consent to this Court's exercise of jurisdiction over the Ohio Department of Taxation or of the State of Ohio.

Accordingly, this special limited notice of appearance does not constitute a waiver of sovereign immunity by or on behalf of the Ohio Department of Taxation or of the State of Ohio, or any of its other departments, agencies, boards, or other instrumentalities.

/s/ Bradley C. Smith

Bradley C. Smith, Co-Counsel (0023936)

James E Swaim, Special Counsel

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Case Attorney for Ohio Department of Taxation

/s/ Brian M. Gianangeli

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Withdrawing Attorney for Ohio Department
of Taxation

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing Notice of Substitution of Co-Counsel was served by US Mail and/or electronically via ECF, this 25th day of November, 2013 upon the following:

Roger A. Isla
Attorney for Debtors
3618 West Street
Weirton, WV 26062

Office of the US Trustee
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Jeffrey P. Norman
Trustee
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/s/ Bradley C. Smith
Bradley C. Smith